ABSTRACT OF THE DISCLOSURE

An N^--type silicon substrate (1) has a bottom surface and an upper surface which are opposed to each other. In the bottom surface of the N^--type silicon substrate (1), a P-type impurity diffusion layer (3) of high concentration is entirely formed by diffusing a P-type impurity. In the upper surface of the N^--type silicon substrate (1), a P-type isolation region (2) is partially formed by diffusing a P-type impurity. The P-type isolation region (2) has a bottom surface reaching an upper surface of the P-type impurity diffusion layer (3). As viewed from the upper surface side of the N^--type silicon substrate (1), the P-type isolation region (2) is formed, surrounding an N^- region (1a) which is part of the N^--type silicon substrate (1). The N^- region (1a) surrounded by the P-type isolation region (2) is defined as an element formation region of the N^--type silicon substrate (1). Thus obtained are a semiconductor device and a method of manufacturing the same, and a semiconductor substrate and a method of manufacturing the same, which make it possible to retain bidirectional breakdown voltages and ensure high reliability.